

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF NEW JERSEY**

In re:	)	
	)	<b>Chapter 11</b>
BlockFi, Inc., <i>et al.</i> , <sup>1</sup>	)	
	)	<b>Case No. 22-19361 (MBK)</b>
Debtors.	)	
	)	<b>(Jointly Administered)</b>

**SIXTH MONTHLY FEE STATEMENT OF DELOITTE TAX LLP AS TAX SERVICES  
PROVIDER TO THE DEBTORS AND DEBTORS-IN-POSSESSION FOR  
THE PERIOD FROM AUGUST 1, 2023 THROUGH AUGUST 31, 2023**

Name of Applicant:	Deloitte Tax LLP
Authorized to Provide Professional Services as:	Tax Services Provider
Date of Retention:	<i>Nunc Pro Tunc</i> to March 1, 2023
Period for which Compensation and Reimbursement is Sought:	August 1, 2023 through August 31, 2023
Total Amount of Fees Requested:	\$ 176,930.00
Less: 20% Holdback	\$ (35,386.00)
80% of Compensation Sought as Actual, Reasonable, and Necessary	\$ 141,544.00
Amount of Expense Reimbursement Sought	\$ -
Total Amount of Fees and Expense:	<u><u>\$ 141,544.00</u></u>

This is an:   X   Monthly        Interim        Final Application

<sup>1</sup> The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: BlockFi Inc. (0015); BlockFi Trading LLC. (2487); BlockFi Lending LLC (5017); BlockFi Wallet LLC (3231); BlockFi Ventures LLC (9937); BlockFi International Ltd. (N/A); BlockFi Investment Products LLC (2422); BlockFi Services, Inc. (5965) and BlockFi Lending II LLC (0154). The location of the Debtors' service address is 100 Horizon Center Blvd., 1st and 2nd Floors, Hamilton, NJ 08691.

Deloitte Tax LLP ("Deloitte Tax") hereby submits this sixth monthly fee statement (the "Sixth Monthly Statement") for allowance of compensation for services rendered as tax services providers to the Debtors for the period from August 1, 2023, through August 31, 2023, pursuant to the *Administrative Fee Order Establishing Procedures for the Allowance and Payment of Interim Compensation and Reimbursement of Expenses of Professionals Retained by Order of this Court* [Docket No. 307] (the "Administrative Fee Order").

WHEREFORE, Deloitte Tax respectfully requests total payment in the amount of \$141,544.00 (80% of \$176,930.00) as compensation sought for actual and necessary services rendered, in accordance with the terms of the Administrative Fee Order.

Date: October 10, 2023  
New York, New York

Respectfully submitted,

DELOITTE TAX LLP

/s/ Kenneth Schulhof  
Kenneth Schulhof  
Partner  
30 Rockefeller Plaza  
New York, NY 10112  
Telephone: 212.436.5370  
Facsimile: 212.653.5254

## CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period of August 1, 2023 through August 31, 2023

Professional	Level	Hours	Fees
<b><i>Tax Compliance Services</i></b>			
Gibian, Craig	Partner/Principal	5.7	
Schulhof, Ken	Partner/Principal	12.6	
Ferraro, Giuseppe	Senior Manager	0.6	
Gardyn, Jordon	Senior Manager	38.4	
Lang, Mary Jo	Senior Manager	10.7	
Lee, Sarah	Senior Manager	12.0	
DiPaolo, Michele	Manager	0.6	
Lippman, Blake	Manager	0.6	
Polster, Andrew	Manager	35.9	
Fang, Iris	Senior Consultant	1.3	
Wojtas, Mike	Senior Consultant	30.2	
Diaz, Jose	Consultant	26.9	
Meng, Zhaoyu	Consultant	54.7	
Wilson, Clinton	Consultant	0.3	
Zhong, Bryant	Consultant	4.0	
Zhou, Amber	Consultant	28.0	
<b>Professional Subtotal:</b>		<b>262.5</b>	<b>\$154,540.00</b>

Professional	Level	Rate	Hours	Fees
<b><i>Tax Restructuring Services</i></b>				
Gibian, Craig	Partner/Principal	\$1,160.00	3.5	\$4,060.00
Lang, Mary Jo	Partner/Principal	\$1,160.00	3.1	\$3,596.00
Schulhof, Ken	Partner/Principal	\$1,160.00	3.2	\$3,712.00
Cutler, Jonathan	Senior Manager	\$1,020.00	1.0	\$1,020.00
Gardyn, Jordon	Senior Manager	\$1,020.00	4.9	\$4,998.00
Hindes, Mark	Senior Manager	\$1,020.00	0.2	\$204.00
Lee, Sarah	Senior Manager	\$1,020.00	2.5	\$2,550.00
Wojtas, Mike	Manager	\$750.00	0.7	\$525.00
<b>Professional Subtotal:</b>			<b>19.1</b>	<b>\$20,665.00</b>

Professional	Level	Rate	Hours	Fees
<b><i>Preparation of Fee Applications</i></b>				
Gutierrez, Dalia	Consultant	\$250.00	0.6	\$150.00
Praful, Jain	Consultant	\$225.00	6.0	\$1,350.00
Verma, Anshu	Consultant	\$225.00	1.0	\$225.00
<b>Professional Subtotal:</b>			<b>7.6</b>	<b>\$1,725.00</b>
<b>Total</b>		<b>Blended Hourly Rate: \$611.79</b>		
			<b>289.2</b>	<b>\$176,930.00</b>

**CUMULATIVE FEES BY CATEGORY SUMMARY**  
For the Period of August 1, 2023 through August 31, 2023

Categories	Hours	Fees
Preparation of Fee Applications	7.6	\$1,725.00
Tax Compliance Services	262.5	\$154,540.00
Tax Restructuring Services	19.1	\$20,665.00
<b>Fees Category Subtotal :</b>	<b>289.2</b>	<b>\$176,930.00</b>

**EXHIBIT A**

Professional Fees for the Period from  
August 1, 2023 through August 31, 2023

BlockFi, Inc

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
08/07/2023				
Gutierrez, Dalia	Organize data in preparation for the July monthly fee application.	\$250.00	0.6	\$150.00
08/16/2023				
Praful, Jain	Review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	1.0	\$225.00
08/17/2023				
Praful, Jain	Continue to review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	3.0	\$675.00
08/18/2023				
Verma, Anshu	Review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	1.0	\$225.00
08/31/2023				
Praful, Jain	Review fee detail on BlockFi July 2023 file for fee application preparation.	\$225.00	2.0	\$450.00
Subtotal for Preparation of Fee Applications:			7.6	\$1,725.00

*Tax Compliance Services*

08/01/2023				
Diaz, Jose	Prepare Alaska state return within Corptax for BlockFi, Inc. and subsidiaries.	\$0.00	2.5	\$0.00
Diaz, Jose	Prepare Hawaii state return within Corptax for BlockFi, Inc. and subsidiaries.	\$0.00	2.5	\$0.00
Diaz, Jose	Prepare Idaho state return within Corptax for BlockFi, Inc. and subsidiaries.	\$0.00	2.5	\$0.00
Lee, Sarah	Review tBlockFi Inc and Subs 2022 tax return workpapers.	\$0.00	2.0	\$0.00
Polster, Andrew	Research treatment of Texas, Washington and other non income tax states effect on state tax addback modification.	\$0.00	1.6	\$0.00
Polster, Andrew	Review Virginia form 500 return for BlockFi Inc.	\$0.00	0.8	\$0.00

## BlockFi, Inc

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/01/2023				
Polster, Andrew	Review e-file package for Virginia form 500 to clear e-file errors.	\$0.00	0.6	\$0.00
Polster, Andrew	Review e-file error on Pennsylvania form RCT-101 for BlockFi Inc. regarding state tax schedule.	\$0.00	0.3	\$0.00
Polster, Andrew	Review prior year documents to check Oklahoma consolidated election was made for BlockFi Inc.	\$0.00	0.7	\$0.00
Wojtas, Mike	Amend BlockFi and subsidiaries 2021 tax return workpaper updates for formatting to coincide with 2022 workpaper changes for presentation for page 1, schedule M-3 (net income (loss) reconciliation), and book to tax adjustments.	\$0.00	1.5	\$0.00
Zhong, Bryant	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) on the 2022 BlockFi Inc tax return.	\$0.00	0.7	\$0.00
Zhong, Bryant	Update form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) on the 2022 BlockFi Inc tax return.	\$0.00	0.8	\$0.00
Zhong, Bryant	Update 2022 BlockFi Inc tax return workpaper.	\$0.00	1.0	\$0.00
Zhou, Amber	Update 2022 federal BlockFi and subsidiaries tax return.	\$0.00	0.7	\$0.00
08/02/2023				
Fang, Iris	Meeting with A. Zhou (Deloitte) to walkthrough the process of reviewing 2022 BlockFi state returns.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Email H. Power (BlockFi) regarding whether 2022 state and local tax returns should be marked as final tax returns.	\$0.00	0.4	\$0.00
Lang, Mary Jo	Revise test spreadsheet for BlockFi Inc. 2022 taxable income calculation.	\$0.00	2.3	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Georgia tax return.	\$0.00	0.5	\$0.00

## BlockFi, Inc

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/02/2023				
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss state return e-file issues for BlockFi Inc and Subs and to determine status of returns.	\$0.00	1.6	\$0.00
Polster, Andrew	Reassign state tax assignments for BlockFi Inc and Subs.	\$0.00	1.4	\$0.00
Wojtas, Mike	Review income tax of state entity setup and activation.	\$0.00	1.5	\$0.00
Wojtas, Mike	Update BlockFi and subsidiaries 2021 tax return workpaper updates for formatting to coincide with 2022 workpaper changes for presentation for page 1, schedule M-3 (net income (loss) reconciliation), and book to tax adjustments.	\$0.00	3.0	\$0.00
Zhou, Amber	Meeting with I. Fang (Deloitte) to walkthrough the process of reviewing 2022 BlockFi state returns.	\$0.00	0.3	\$0.00
Zhou, Amber	Review BlockFi Inc 2022 Alabama state return.	\$0.00	1.0	\$0.00
Zhou, Amber	Review BlockFi Inc 2022 Louisiana state return.	\$0.00	0.5	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries 2022 Arizona state return.	\$0.00	1.5	\$0.00
08/03/2023				
Gardyn, Jordon	Email A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to explain how changes in assets and liabilities will impact taxable income in the future.	\$0.00	0.3	\$0.00
Gibian, Craig	Analyze treatment of insolvency for purpose of taxable income on customer liabilities on BlockFi Inc.'s 2022 tax return.	\$0.00	1.2	\$0.00
Lang, Mary Jo	Revise summary description of BlockFi Inc. 2022 taxable income calculation.	\$0.00	1.7	\$0.00
Meng, Zhaoyu	Continue to review BlockFi Inc. 2022 Georgia tax return.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Iowa tax return.	\$0.00	1.5	\$0.00



## BlockFi, Inc

## Deloitte Tax LLP

## Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/03/2023				
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Mississippi tax return.	\$0.00	2.5	\$0.00
Polster, Andrew	Update tracker for extension payments made for BlockFi Inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Call with B. Fasciolo (Deloitte) to discuss extension vouchers.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with K. Colwell and M. DiPaolo (Deloitte) to discuss state return preparation and review process.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Oklahoma combined form 512 for BlockFi Inc and Subs.	\$0.00	0.5	\$0.00
Polster, Andrew	Review franchise tax workpaper for revised balance sheet due to federal return changes.	\$0.00	0.8	\$0.00
Schulhof, Ken	Review summary regarding the approach to calculate taxable income and the potential impacts to taxable income in 2023 provided by M. Lang, C. Gibian (Deloitte).	\$0.00	0.4	\$0.00
Wojtas, Mike	Update BlockFi and subsidiaries 2022 tax return form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on changes from international team tax specialists.	\$0.00	2.0	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries 2022 Montana state return.	\$0.00	1.5	\$0.00
08/04/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss updates required to taxable income as a result of discussions with R. Loban (BlockFi) and A. Sexton (Kirkland and Ellis).	\$0.00	0.7	\$0.00
Gardyn, Jordon	Send BlockFi NB LLC federal return and workpapers for 2022 along with the NB investor package as requested by H. Powers (BlockFi).	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/04/2023				
Gardyn, Jordon	Update 2022 BlockFi Inc tax workpapers for mark-to-market adjustment and penalty accrual as a result of discussion with R. Loban (BlockFi).	\$0.00	0.8	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 taxable income calculation.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Illinois tax return.	\$0.00	3.0	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss updates required to taxable income as a result of discussions with R. Loban (BlockFi) and A. Sexton (Kirkland and Ellis).	\$0.00	0.7	\$0.00
Wilson, Clinton	Add signature pages to federal 1065 return (U.S. return of partnership income) and New Jersey 1065 return (U.S. return of partnership income), to review files for both returns before electronic transmission.	\$0.00	0.3	\$0.00
Wojtas, Mike	Continue to update BlockFi and subsidiaries 2022 tax return form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on changes from international team tax specialists.	\$0.00	2.5	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries Connecticut state return.	\$0.00	2.0	\$0.00
Zhou, Amber	Review BlockFi and subsidiaries Montana state return.	\$0.00	0.5	\$0.00
08/06/2023				
Wojtas, Mike	Review e-files for BlockFi NB returns in tax compliance software.	\$0.00	1.5	\$0.00
08/07/2023				
Diaz, Jose	Prepare the Missouri state return for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Prepare the New York Metropolitan Transportation Authority state return for BlockFi, Inc.	\$0.00	1.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/07/2023				
Diaz, Jose	Prepare the Ohio state return for BlockFi, Inc.	\$0.00	1.5	\$0.00
Fang, Iris	Call with M. Wojtas (Deloitte) to perform a walkthrough of the 2022 BlockFi Inc. and subsidiaries tax return tax compliance software for review purposes.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2018 federal tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2019 federal tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2020 federal tax return.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Prepare a summary of the book-to-tax calculation for BlockFi Inc based on the filed 2021 federal tax return.	\$0.00	0.6	\$0.00
Lee, Sarah	Call with M. Wojtas (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00
Lee, Sarah	Review tax schedules of 2022 BlockFi Inc & subsidiaries.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Minnesota tax return.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Maryland tax return.	\$0.00	0.2	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Illinois tax return.	\$0.00	0.5	\$0.00
Wojtas, Mike	Prepare deferred rollforward for 2021 amended tax return of BlockFi Inc and subsidiaries.	\$0.00	1.5	\$0.00
Wojtas, Mike	Call with S. Lee (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/07/2023				
Wojtas, Mike	Call with I. Fang (Deloitte) to perform a walkthrough of the 2022 BlockFi Inc. and subsidiaries tax return tax compliance software for review purposes.	\$0.00	1.0	\$0.00
Zhou, Amber	Call with M. Wojtas (Deloitte) to discuss comments provided by J. Lee (Deloitte) on the 2022 BlockFi Inc tax return.	\$0.00	0.5	\$0.00
Zhou, Amber	Update 2022 international forms per notes and comments of M. Wojtas (Deloitte).	\$0.00	0.5	\$0.00
08/08/2023				
Diaz, Jose	Review Nebraska state return for BlockFi Inc. and subsidiaries.	\$0.00	1.5	\$0.00
Diaz, Jose	Review Virginia state return for BlockFi, Inc.	\$0.00	1.5	\$0.00
Diaz, Jose	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Gardyn, Jordon	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Gardyn, Jordon	Prepare equity reconciliation over the years to identify adjustments for taxable income.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Reconcile cumulative taxable income versus cumulative book income since inception for BlockFi Inc.	\$0.00	0.8	\$0.00
Lee, Sarah	Call with M. Wojtas (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00
Lee, Sarah	Create deferred tax rollforward from 2018-2021.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Review BlockFi Inc. 2022 Missouri tax return.	\$0.00	1.5	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/08/2023				
Meng, Zhaoyu	Review BlockFi Inc. and subsidiaries 2022 Minnesota tax return.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Call with J. Diaz, A. Polster, A. Zhou, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Meng, Zhaoyu	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) for BlockFi Inc and subsidiaries in tax compliance software.	\$0.00	1.0	\$0.00
Polster, Andrew	Draft email to Deloitte team to establish state return general answers for address change, signor information, and PTIN.	\$0.00	1.1	\$0.00
Polster, Andrew	Call with J. Diaz, A. Zhou, Z. Meng, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Polster, Andrew	Research historical bonus depreciation treatment for BlockFi Inc. to define approach to K. Colwell (Deloitte) for state returns.	\$0.00	1.7	\$0.00
Schulhof, Ken	Review roll-forward of book income plus tax adjustments to get to taxable income for 2017 through 2021 prepared by J. Gardyn (Deloitte).	\$0.00	0.6	\$0.00
Wojtas, Mike	Create deferred rollforward for 2021 amended tax return of BlockFi Inc and subsidiaries.	\$0.00	2.0	\$0.00
Wojtas, Mike	Call with S. Lee (Deloitte) to discuss deferred tax rollforward for purpose of BlockFi Inc and subsidiaries 2022 tax return.	\$0.00	0.5	\$0.00
Wojtas, Mike	Review updated form 5471 (information return of U.S. persons with respect to certain foreign corporations) based on international tax specialist comments.	\$0.00	0.3	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/08/2023				
Wojtas, Mike	Review updated form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) based on international tax specialist comments.	\$0.00	0.2	\$0.00
Zhong, Bryant	Update numbers from international form 5471 (information return of U.S. persons with respect to certain foreign corporations) on Corptax and workpapers on the 2022 BlockFi Inc tax return.	\$0.00	0.8	\$0.00
Zhong, Bryant	Update numbers from international form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings) on Corptax and workpapers on the 2022 BlockFi Inc tax return.	\$0.00	0.7	\$0.00
Zhou, Amber	Call with J. Diaz, A. Polster, Z. Meng, J. Gardyn, B. Fasciolo (Deloitte) to discuss federal return update and state return status.	\$0.00	0.2	\$0.00
Zhou, Amber	Update 2022 BlockFi Inc and subsidiaries federal return international forms per comments received from M. Wojtas (Deloitte).	\$0.00	2.5	\$0.00
Zhou, Amber	Work with K. Roger (Corptax) regarding 2022 BlockFi and subsidiaries federal return international forms.	\$0.00	0.7	\$0.00
08/09/2023				
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) to discuss the differences in the equity rollforward for financial statements versus management fair value.	\$0.00	0.7	\$0.00
Polster, Andrew	Prepare Texas second extensions for BlockFi Inc and Subs.	\$0.00	1.2	\$0.00
Polster, Andrew	Review Texas second extensions for BlockFi Inc and Subs.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/09/2023				
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) to discuss the differences in the equity rollforward for financial statements versus management fair value.	\$0.00	0.7	\$0.00
Wojtas, Mike	Update form 5471 (information return of U.S. persons with respect to certain foreign corporations) in tax compliance software due to qualification issues.	\$0.00	1.5	\$0.00
Zhou, Amber	Update 2022 BlockFi and subsidiaries federal return per comments of M. Wojtas, J. Gardyn (Deloitte).	\$0.00	1.5	\$0.00
08/10/2023				
Gardyn, Jordon	Meeting with K. Schulhof (Deloitte) to discuss how to reflect book basis of the deferred tax assets and liabilities as a result of BlockFi restating historical financial statements.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Review changes to the restated 2018, 2019 and 2020 financial statements for presentation of changes to mark-to-market adjustment for the 2021 amended federal tax return.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Review deferred tax asset and liability year-over-year roll forward.	\$0.00	0.8	\$0.00
Polster, Andrew	Review e-file errors with Massachusetts return for BlockFi Inc and Subs franchise return.	\$0.00	0.8	\$0.00
Polster, Andrew	Review Maryland form 500 return for BlockFi Inc.	\$0.00	1.2	\$0.00
Schulhof, Ken	Meeting with J. Gardyn (Deloitte) to discuss how to reflect book basis of the deferred tax assets and liabilities as a result of BlockFi restating historical financial statements.	\$0.00	0.6	\$0.00
Wojtas, Mike	Continue to update form 5471 (information return of U.S. persons with respect to certain foreign corporations) in tax compliance software due to qualification issues.	\$0.00	1.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/11/2023				
Gardyn, Jordon	Review the updated 2021 BlockFi Inc amended tax return workpapers.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Prepare investment roll-forward summary for 2021 to reconcile gains and losses to the BlockFi trial balance for 2021.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Calculate loss on disposition of partnership interest of Bitwise for the partnership units sold during 2021.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss adjustments from the originally filed tax return for the amended 2021 BlockFi Inc federal tax return.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Review year-over-year roll-forward of temporary book-to-tax differences from 2017 through 2021 prepared by M. Wojtas (Deloitte).	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Update BlockFi Inc. and subsidiaries 2022 tax due with filling.	\$0.00	2.8	\$0.00
Polster, Andrew	Review Wisconsin form 6 return for BlockFi Inc and Subs.	\$0.00	0.9	\$0.00
Polster, Andrew	Review New Jersey form CBT-100 return for BlockFi Inc and Subs.	\$0.00	1.2	\$0.00
Polster, Andrew	Review Wisconsin form 6 e-file package to clear e-file errors for BlockFi Inc and Subs.	\$0.00	0.4	\$0.00
Polster, Andrew	Review NJ form CBT-100 e-file package to clear e-file errors for BlockFi Inc and Subs.	\$0.00	0.5	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss adjustments from the originally filed tax return for the amended 2021 BlockFi Inc federal tax return.	\$0.00	0.7	\$0.00
Wojtas, Mike	Amend BlockFi Inc and subsidiaries 2021 tax return locator set-up in tax compliance software (Corptax).	\$0.00	1.5	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/13/2023				
Gardyn, Jordon	Reconcile the movements in equity based on the changes in the restated financial statements as compared to the filed tax return for 2018 through 2021.	\$0.00	1.0	\$0.00
Gardyn, Jordon	Summarize the changes between the 2018 financials utilized for the filed tax return financials of the 2018 restated financials.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Summarize the changes between the 2019 financials utilized for the filed tax return financials of the 2019 restated financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Summarize the changes between the 2020 financials utilized for the filed tax return financials of the 2020 restated financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Summarize the changes between the 2021 financials utilized for the filed tax return financials of the 2021 restated financials.	\$0.00	0.9	\$0.00
08/14/2023				
Gardyn, Jordon	Prepare a schedule showing the ending deferred tax assets and liabilities at the end of 2021 based on the historically filed tax returns and changes resulting from restated financial statements for 2018 through 2021.	\$0.00	1.3	\$0.00
Gardyn, Jordon	Reconcile 2021 amended tax return taxable income based on the write-off of remaining deferred tax assets and liabilities at the end of 2021.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Draft email with questions to K. Schulhof (Deloitte) based on the analysis prepared of the deferred rollforward calculation from 2018 through 2021.	\$0.00	0.6	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	0.8	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
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*Tax Compliance Services*

08/14/2023

Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.5	\$0.00
Polster, Andrew	Contact H. Powers (BlockFi Inc) with signature pages for Texas extension.	\$0.00	1.0	\$0.00
Polster, Andrew	Contact B. Mathews and S. Bailey (BlockFi) to request signature on the Texas second extension.	\$0.00	1.0	\$0.00
Schulhof, Ken	Review the rollforward of temporary book-to-tax differences from 2018 through 2021 prepared by J. Gardyn (Deloitte).	\$0.00	1.1	\$0.00

08/15/2023

Gardyn, Jordon	Discuss with K. Schulhof (Deloitte) rollforward of temporary book-to-tax differences based on originally filed tax returns as compared to restated generally accepted accounting principals financial statements and management fair value financials.	\$0.00	0.8	\$0.00
Gardyn, Jordon	Call with M. Lang, M. Wojtas, C. Gibian, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
Gardyn, Jordon	Update the analysis of historical temporary book-to-tax differences to include the 2022 activity.	\$0.00	1.2	\$0.00
Gibian, Craig	Call with J. Gardyn, M. Lang, M. Wojtas, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	0.9	\$0.00
Lang, Mary Jo	Revise 2022 taxable income calculation check for BlockFi Inc.	\$0.00	2.5	\$0.00
Lang, Mary Jo	Call with J. Gardyn, M. Wojtas, C. Gibian, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/15/2023				
Lee, Sarah	Call with J. Gardyn, M. Lang, M. Wojtas, C. Gibian (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
Polster, Andrew	Review to qualify e-file package for Texas second extension.	\$0.00	0.8	\$0.00
Polster, Andrew	Transmit Texas second extension to the state.	\$0.00	0.7	\$0.00
Polster, Andrew	Call Texas Department of Revenue to assess clients web ID number.	\$0.00	0.5	\$0.00
Polster, Andrew	Resubmit Texas second extension to state.	\$0.00	0.2	\$0.00
Polster, Andrew	Review franchise tax workpapers for updated balance sheet information and NC accumulated depreciation changes.	\$0.00	1.8	\$0.00
Schulhof, Ken	Discuss with J. Gardyn (Deloitte) rollforward of temporary book-to-tax differences based on originally filed tax returns as compared to restated generally accepted accounting principals financial statements and management fair value financials.	\$0.00	0.8	\$0.00
Wojtas, Mike	Call with J. Gardyn, M. Lang, C. Gibian, S. Lee (Deloitte) to discuss the mark-to-market adjustment calculated for the 2022 BlockFi Inc federal return.	\$0.00	0.4	\$0.00
08/16/2023				
Diaz, Jose	Call with A. Polster, A. Zhou, Z. Meng, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/16/2023				
Gibian, Craig	Continue to analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	1.2	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 taxable income calculation.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Call with J. Diaz, A. Polster, A. Zhou, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Polster, Andrew	Call with J. Diaz, A. Zhou, Z. Meng, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Polster, Andrew	Provide new signor information to M. DiPaolo (Deloitte State and Local Tax) in order to have her update in tax return software.	\$0.00	0.7	\$0.00
Polster, Andrew	Update tracker for revised state return assignments.	\$0.00	0.7	\$0.00
Polster, Andrew	Discussion with M. DiPaolo (Deloitte) regarding state tax addback modification.	\$0.00	1.1	\$0.00
Polster, Andrew	Review BlockFi Inc Pennsylvania state return for state tax addback changes.	\$0.00	0.9	\$0.00
Polster, Andrew	Call with A. Zhou, Z. Meng, J. Diaz, J. Gardyn, A. Tilley, M. Wojtas, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review updated rollforward of temporary book-to-tax differences from 2018 through 2021 as updated by J. Gardyn (Deloitte) for comments.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with J. Diaz, A. Polster, A. Zhou, Z. Meng, J. Gardyn, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/16/2023				
Zhou, Amber	Call with J. Diaz, A. Polster, Z. Meng, J. Gardyn, M. Wojtas, A. Tilley, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
08/17/2023				
Diaz, Jose	Clear review comments for BlockFi Inc. state of Alabama return.	\$0.00	2.0	\$0.00
Gibian, Craig	Analyze calculation of 2022 taxable income for BlockFi Inc.	\$0.00	0.6	\$0.00
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc. and FTX loan agreement.	\$0.00	0.4	\$0.00
08/18/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update 2022 federal taxable income for the reversal of deferred tax assets and liabilities that are no longer on the BlockFi's books and records.	\$0.00	1.0	\$0.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Review 2022 taxable income calculation for BlockFi Inc.	\$0.00	0.3	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/18/2023				
Lee, Sarah	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on North Carolina tax return.	\$0.00	3.5	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis) and R. Loban (BlockFi) to discuss the update to the approach for calculating taxable income in 2022.	\$0.00	0.3	\$0.00
08/19/2023				
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on Colorado tax return.	\$0.00	3.2	\$0.00
08/21/2023				
Gardyn, Jordon	Call with A. Polster, A. Zhou, Z. Meng, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss balance of temporary book-to-tax differences at 12/31/2021 and 12/31/2022 to identify deferred tax assets and liabilities to write-off into taxable income for each respective tax year.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Email S. Bailey (BlockFi) for an update on whether the certain partnership investment Schedule K-1 was available yet.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Update the 2022 BlockFi Inc tax workpapers to include the reversal of the book-to-tax differences from 2020 and 2021 for BlockFi's investment in Hunting Hill partnership investment.	\$0.00	1.1	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/21/2023				
Meng, Zhaoyu	Call with J. Gardyn, A. Polster, A. Zhou, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 Hawaii tax return.	\$0.00	0.7	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 Nebraska tax return.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 West Virginia tax return.	\$0.00	2.0	\$0.00
Polster, Andrew	Review Oregon - 20 return for BlockFi Inc and Subs.	\$0.00	0.6	\$0.00
Polster, Andrew	Review Rhode Island - 1120 (US corporate income tax return) for BlockFi Inc and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Review Nebraska return for BlockFi Inc. and Subs.	\$0.00	0.7	\$0.00
Polster, Andrew	Call with J. Gardyn, A. Zhou, Z. Meng, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss balance of temporary book-to-tax differences at 12/31/2021 and 12/31/2022 to identify deferred tax assets and liabilities to write-off into taxable income for each respective tax year.	\$0.00	0.9	\$0.00
Schulhof, Ken	Review workpaper updated by J. Gardyn (Deloitte) for reversal of temporary book-to-tax differences for the book basis versus tax basis differences for mark-to-market accounting.	\$0.00	0.4	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/21/2023				
Zhou, Amber	Call with J. Gardyn, A. Polster, Z. Meng, J. Diaz, K. Colwell, M. DiPaolo (Deloitte) to discuss federal and state tax return status.	\$0.00	0.3	\$0.00
Zhou, Amber	Clear comments per K. Colwell (Deloitte) for BlockFi and subsidiaries 2022 Hawaii state return.	\$0.00	1.5	\$0.00
08/22/2023				
Gardyn, Jordon	Review updated 2021 federal BlockFi Inc amended tax return workpapers and send to M. DiPaolo and A. Polster (Deloitte Multistate Tax) and M. Wojtas, K. Schulhof and Z. Meng (Deloitte Federal Tax Team) working on preparing the 2021 amended tax returns.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Gardyn, Jordon	Review updated 2022 federal BlockFi Inc tax return workpapers and send to M. DiPaolo and A. Polster (Deloitte Multistate Tax) and M. Wojtas, K. Schulhof and Z. Meng (Deloitte Federal Tax Team) working on preparing the 2022 tax returns.	\$0.00	0.7	\$0.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00



BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/22/2023				
Lee, Sarah	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. 2022 South Carolina tax return.	\$0.00	2.0	\$0.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte) to discuss finalizing taxable income and open items for filing of the federal tax return for BlockFi Inc.	\$0.00	0.3	\$0.00
Schulhof, Ken	Review the updated BlockFi Inc amended 2021 federal tax return workpapers inclusive of the book-to-tax differences reversing into taxable income for the amended 2021 federal tax return.	\$0.00	0.6	\$0.00
08/23/2023				
Diaz, Jose	Review state of Texas return comment to clear for BlockFi Inc. and subsidiaries.	\$0.00	2.0	\$0.00
Lang, Mary Jo	Review BlockFi Inc. 2022 tax return disclosure statement.	\$0.00	0.3	\$0.00
Lee, Sarah	Review 2022 federal return tax schedules.	\$0.00	3.0	\$0.00
Meng, Zhaoyu	Clear comments from A. Polster (Deloitte) on BlockFi Inc. and subsidiaries 2022 Maine tax return.	\$0.00	2.7	\$0.00
Schulhof, Ken	Review calculation of temporary book-to-tax differences for mark-to-market accounting on the 2021 originally filed federal tax return for BlockFi Inc.	\$0.00	0.6	\$0.00
08/24/2023				
Diaz, Jose	Review state of Michigan return comment to clear for BlockFi Inc. and subsidiaries.	\$0.00	3.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/24/2023				
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss email from R. Loban (BlockFi) regarding the New York state qualified emerging technology company for implications on the current bankruptcy status of BlockFi Inc.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Identify the changes made on the updated version of the BlockFi Inc and subsidiaries tax return workpapers provided by J. Gardyn by comparing the updated tax return workpapers to the prior version.	\$0.00	3.0	\$0.00
Polster, Andrew	Update state modification workpaper for BlockFi Inc for capital loss carryover modification.	\$0.00	1.0	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss email from R. Loban (BlockFi) regarding the New York state qualified emerging technology company for implications on the current bankruptcy status of BlockFi Inc.	\$0.00	0.6	\$0.00
Schulhof, Ken	Review the New York state qualified emerging technology company Form DTF-620 provided by R. Loban (BlockFi).	\$0.00	0.4	\$0.00
Zhou, Amber	Update BlockFi and subsidiaries Indiana state return.	\$0.00	2.0	\$0.00
08/25/2023				
Diaz, Jose	Review state of New Jersey return comment to clear for BlockFi Inc. and subsidiaries.	\$0.00	2.0	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss each deferred tax assets and liabilities that are being reversed into taxable income for BlockFi Inc in 2021 and 2022.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Review the updates required for the 2022 BlockFi Inc federal tax return workpapers to help substantiate the cumulative book-to-tax difference for mark-to-market accounting.	\$0.00	1.2	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/25/2023				
Lang, Mary Jo	Revise BlockFi Inc. 2022 taxable income summary.	\$0.00	0.8	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, A. Zhou (Deloitte) to discuss updated BlockFi and subsidiaries 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	1.0	\$0.00
Meng, Zhaoyu	Print to PDF the 2022 BlockFi Inc and subsidiaries federal tax return from tax compliance software in order to share with J. Gardyn and M. Wojtas (both Deloitte) for their review.	\$0.00	3.0	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss each deferred tax assets and liabilities that are being reversed into taxable income for BlockFi Inc in 2021 and 2022.	\$0.00	1.1	\$0.00
Wojtas, Mike	Call with Z. Meng, A. Zhou (Deloitte) to discuss updated BlockFi and subsidiaries 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	1.0	\$0.00
Wojtas, Mike	Instruct Deloitte Corptax (tax return software) support team to create a copy of the tax return locators for purposes of the 2021 BlockFi Inc and Subsidiaries amended tax return in Corptax.	\$0.00	0.5	\$0.00
Wojtas, Mike	Review 2021 amended tax return BlockFi Inc and Subsidiaries workpaper for updated information made to m-adjustments and presentational changes for tax return.	\$0.00	1.0	\$0.00
Wojtas, Mike	Update 2022 tax return for BlockFi Inc and subsidiaries in Corptax due to trial balance and adjustment changes in workpaper which change taxable income.	\$0.00	4.0	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/25/2023				
Zhou, Amber	Call with Z. Meng, M. Wojtas (Deloitte) to discuss updated BlockFi and subsidiaries 2021 amended return work paper and process of implementing numbers into Corptax.	\$0.00	1.0	\$0.00
Zhou, Amber	Update BlockFi and subsidiaries form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	1.4	\$0.00
Zhou, Amber	Update BlockFi and subsidiaries form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.3	\$0.00
Zhou, Amber	Submit ticket to Corptax support team regarding setting up 2021 BlockFi and subsidiaries amended tax return enterprise.	\$0.00	0.8	\$0.00
08/26/2023				
Diaz, Jose	Review state of Idaho return comment to clear for BlockFi Inc and subsidiaries.	\$0.00	2.0	\$0.00
Meng, Zhaoyu	Print to PDF updated version of 2022 BlockFi Inc and subsidiaries federal tax return from tax compliance software to share with J. Gardyn and M. Wojtas (both Deloitte) for their review.	\$0.00	3.0	\$0.00
Zhou, Amber	Continue to update BlockFi and Subsidiaries form 5471 (information return of U.S. persons with respect to certain foreign corporations).	\$0.00	2.0	\$0.00
Zhou, Amber	Continue to update BlockFi and Subsidiaries form 8858 (information return of U.S. persons with respect to foreign disregarded entities and foreign branches, filings).	\$0.00	1.5	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/28/2023				
Diaz, Jose	Call with Z. Meng, M. Wojtas, A. Polster, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Meng, Zhaoyu	Create amended tax return case in tax compliance software for the preparation of amended 2021 BlockFi Inc and subsidiaries tax return.	\$0.00	1.5	\$0.00
Meng, Zhaoyu	Call with M. Wojtas, A. Polster, J. Diaz, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Polster, Andrew	Call with Z. Meng, M. Wojtas, J. Diaz, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Polster, Andrew	Research custom group options for amended tax year 2021 return in Corptax for BlockFi Inc. amended returns.	\$0.00	1.6	\$0.00
Wojtas, Mike	Call with Z. Meng, A. Polster, J. Diaz, M. DiPaolo, A. Zhou (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
Zhou, Amber	Call with D. Ostermann (Corptax) to setup 2021 amended return enterprise.	\$0.00	0.5	\$0.00
Zhou, Amber	Call with Z. Meng, A. Polster, J. Diaz, M. DiPaolo, M. Wojtas (Deloitte) to discuss status of federal and state tax return preparation.	\$0.00	0.4	\$0.00
08/29/2023				
Gardyn, Jordon	Review workpaper to assess ending deferred tax asset/liability related to the partnership investments that were mostly sold and update presentation of book-to-tax differences.	\$0.00	1.1	\$0.00
Gardyn, Jordon	Incorporate investment rollforward for 2020 and 2021 into the 2022 BlockFi Inc tax return workpapers.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/29/2023				
Meng, Zhaoyu	Create a duplicate 2021 tax return in tax compliance software, for the preparation of BlockFi Inc and subsidiaries 2021 amended tax return.	\$0.00	2.5	\$0.00
08/30/2023				
Gardyn, Jordon	Review book accruals of income associated with the partnership investments of BlockFi Inc for 2021 tax year.	\$0.00	0.6	\$0.00
Schulhof, Ken	Review originally filed BlockFi Inc tax return workpapers for 2021 to identify items to adjust for the amended 2021 BlockFi Inc federal tax return.	\$0.00	0.6	\$0.00
08/31/2023				
DiPaolo, Michele	Call with G. Ferraro, B. Lippman, M. Wojtas, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Ferraro, Giuseppe	Call with M. DiPaolo, B. Lippman, M. Wojtas, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Gardyn, Jordon	Update the book-to-tax summary schedule included in the 2021 federal tax return workpapers for the changes to the book-to-tax differences to be reported on the amended federal return for BlockFi Inc.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Reconcile the deferred tax asset/liability associated with the partnership investments to assess the book-to-tax difference.	\$0.00	0.7	\$0.00
Gardyn, Jordon	Call with K. Schulhof (Deloitte) to discuss the specific deferred tax assets and liabilities for 2021 that should no longer be on the deferred rollforward.	\$0.00	0.6	\$0.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Compliance Services</i>				
08/31/2023				
Gardyn, Jordon	Update the book-to-tax summary schedule included in the 2022 federal tax return workpapers for the changes to the book-to-tax differences.	\$0.00	0.9	\$0.00
Gardyn, Jordon	Reconcile the capital loss disallowance reported on the 2022 federal tax return to the specific items driving the capital losses reported during 2022.	\$0.00	0.8	\$0.00
Lippman, Blake	Call with M. DiPaolo, G. Ferraro, M. Wojtas, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Meng, Zhaoyu	Create in tax compliance software, Corptax, for BlockFi Inc 2021 amended tax return.	\$0.00	2.5	\$0.00
Meng, Zhaoyu	Call with M. DiPaolo, G. Ferraro, B. Lippman, M. Wojtas, A. Polster, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Polster, Andrew	Call with M. DiPaolo, G. Ferraro, B. Lippman, M. Wojtas, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Schulhof, Ken	Call with J. Gardyn (Deloitte) to discuss the specific deferred tax assets and liabilities for 2021 that should no longer be on the deferred rollforward.	\$0.00	0.6	\$0.00
Wojtas, Mike	Call with M. DiPaolo, G. Ferraro, B. Lippman, A. Polster, Z. Meng, A. Zhou (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Zhou, Amber	Call with M. Wojtas, Z. Meng (Deloitte) to set up Corptax for BlockFi Inc and subsidiaries 2021 amended tax return.	\$0.00	0.5	\$0.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i><b>Tax Compliance Services</b></i>				
08/31/2023				
Zhou, Amber	Call with M. DiPaolo, G. Ferraro, B. Lippman, M. Wojtas, A. Polster, Z. Meng (Deloitte) to set up Corptax for BlockFi Inc. and subsidiaries 2021 amended tax.	\$0.00	0.6	\$0.00
Subtotal for Tax Compliance Services:			262.5	\$0.00

### ***Tax Restructuring Services***

08/01/2023				
Gardyn, Jordon	Call with C. Gibian, K. Schulhof, M. Lang, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Update testing analysis based on conversation with C. Gibian, M. Lang (Deloitte) to reflect the tax mark-to-market adjustment based on changes in asset and liability values.	\$1,020.00	1.1	\$1,122.00
Gibian, Craig	Prepare sensitivity analysis of taxable income for BlockFi Inc. for 2022 based on movement of crypto prices.	\$1,160.00	0.9	\$1,044.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Revise test spreadsheet for BlockFi Inc.'s 2022 taxable income calculation.	\$1,160.00	0.9	\$1,044.00
Lee, Sarah	Call with J. Gardyn, C. Gibian, K. Schulhof, M. Lang (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,020.00	0.5	\$510.00



BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/01/2023				
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte) to discuss a summary on scenarios with taxable income potential in future period.	\$1,160.00	0.5	\$580.00
08/04/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,020.00	0.5	\$510.00
Gardyn, Jordon	Call with C. Gibian, M. Lang, K. Schulhof, S. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,020.00	0.5	\$510.00
Gibian, Craig	Call with J. Gardyn, M. Lang, K. Schulhof, S. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,160.00	0.5	\$580.00
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Call with J. Gardyn, C. Gibian, K. Schulhof, S. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,160.00	0.5	\$580.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,160.00	0.5	\$580.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/04/2023				
Lee, Sarah	Call with J. Gardyn, C. Gibian, M. Lang, K. Schulhof (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,020.00	0.5	\$510.00
Lee, Sarah	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,020.00	0.5	\$510.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, M. Lee (Deloitte) to discuss results of the scenarios of changes in assets and liabilities impacts to taxable income for 2022 and losses in 2023 for BlockFi Inc. federal taxable income.	\$1,160.00	0.5	\$580.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), and R. Loban (BlockFi) to discuss the impact to taxable income of changes in asset and liability accounts in 2023.	\$1,160.00	0.5	\$580.00
08/07/2023				
Hindes, Mark	Draft memorandum on IRC section 174d (amortization of research and experimental expenditures).	\$1,020.00	0.2	\$204.00
08/17/2023				
Gardyn, Jordon	Call with K. Schulhof, C. Gibian, M. Lang, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,020.00	0.7	\$714.00
Gardyn, Jordon	Update BlockFi Inc 2022 tax return workpapers for the junior debt from FTX and the impact to taxable income on a clear reflection of income approach for tax purposes.	\$1,020.00	0.6	\$612.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
08/17/2023				
Gibian, Craig	Call with J. Gardyn, K. Schulhof, M. Lang, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,160.00	0.7	\$812.00
Lang, Mary Jo	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,160.00	0.7	\$812.00
Schulhof, Ken	Call with J. Gardyn, C. Gibian, M. Lang, M. Wojtas (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$1,160.00	0.7	\$812.00
Wojtas, Mike	Call with J. Gardyn, K. Schulhof, C. Gibian, M. Lang (Deloitte) to discuss approach to junior debt to customer deposits for the FTX agreement and the impact on 2022 taxable income.	\$750.00	0.7	\$525.00
08/18/2023				
Gibian, Craig	Analyze treatment of FTX loan for purpose of analyzing BlockFi Inc.'s 2022 taxable income.	\$1,160.00	0.4	\$464.00
08/29/2023				
Cutler, Jonathan	Call with K. Schulhof, S. Lee, J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,020.00	1.0	\$1,020.00
Gardyn, Jordon	Call with J. Cutler, K. Schulhof, S. Lee (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,020.00	1.0	\$1,020.00

BlockFi, Inc

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

Date	Description	Rate	Hours	Fees
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*Tax Restructuring Services*

08/29/2023

Lee, Sarah	Call with J. Cutler, K. Schulhof, J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,020.00	1.0	\$1,020.00
Schulhof, Ken	Call with J. Cutler, S. Lee, J. Gardyn (Deloitte), A. Sexton (Kirkland and Ellis), R. Loban (BlockFi) to discuss the positions available and tax information reporting related to liquidating distributions to the creditors of BlockFi.	\$1,160.00	1.0	\$1,160.00

Subtotal for Tax Restructuring Services: 19.1 \$20,665.00

**Total 289.2 \$22,390.00**

Adjustment

Fixed Fee: August 2023: Tax Compliance Services \$154,540.00

**Adjustment Subtotal : \$154,540.00**

**Total 289.2 \$176,930.00**

Recapitulation

Name	Rate	Hours	Fees
Gibian, Craig	\$1,160.00	3.5	\$4,060.00
Lang, Mary Jo	\$1,160.00	3.1	\$3,596.00
Schulhof, Ken	\$1,160.00	3.2	\$3,712.00
Cutler, Jonathan	\$1,020.00	1.0	\$1,020.00
Gardyn, Jordon	\$1,020.00	4.9	\$4,998.00
Hindes, Mark	\$1,020.00	0.2	\$204.00
Lee, Sarah	\$1,020.00	2.5	\$2,550.00
Wojtas, Mike	\$750.00	0.7	\$525.00

BlockFi, Inc

## Deloitte Tax LLP

### Fees Sorted by Category for the Fee Period

August 01, 2023 - August 31, 2023

### Recapitulation

Name	Rate	Hours	Fees
Gutierrez, Dalia	\$250.00	0.6	\$150.00
Praful, Jain	\$225.00	6.0	\$1,350.00
Verma, Anshu	\$225.00	1.0	\$225.00
Diaz, Jose	\$0.00	26.9	\$0.00
DiPaolo, Michele	\$0.00	0.6	\$0.00
Fang, Iris	\$0.00	1.3	\$0.00
Ferraro, Giuseppe	\$0.00	0.6	\$0.00
Gardyn, Jordon	\$0.00	38.4	\$0.00
Gibian, Craig	\$0.00	5.7	\$0.00
Lang, Mary Jo	\$0.00	10.7	\$0.00
Lee, Sarah	\$0.00	12.0	\$0.00
Lippman, Blake	\$0.00	0.6	\$0.00
Meng, Zhaoyu	\$0.00	54.7	\$0.00
Polster, Andrew	\$0.00	35.9	\$0.00
Schulhof, Ken	\$0.00	12.6	\$0.00
Wilson, Clinton	\$0.00	0.3	\$0.00
Wojtas, Mike	\$0.00	30.2	\$0.00
Zhong, Bryant	\$0.00	4.0	\$0.00
Zhou, Amber	\$0.00	28.0	\$0.00
Fixed Fee: August 2023: Tax Compliance Services			\$154,540.00
<b>Total</b>		<b>289.2</b>	<b>\$176,930.00</b>